TENNESSEE GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE

FISCAL NOTE



HB 2923 - SB 3017

February 19, 2012

SUMMARY OF BILL: Requires the Commissioner of Revenue to revoke for 60 days, pending any appeal, the tobacco license of any person who is convicted of, pleads guilty to, or enters a plea of nolo contendere to a drug offense in Tennessee. Requires the clerk of the convicting court to report any such conviction and pleadings to the Commissioner for revocation purposes. Authorizes the clerk to charge a fee for covering notification costs.

ESTIMATED FISCAL IMPACT:

NOT SIGNIFICANT

Assumptions:

- County clerks report to the Department of Revenue (DOR) only drug convictions of individuals that hold tobacco licenses.
- The number of conviction reports made by county clerks to DOR in any given year is estimated to be not significant; therefore, any increase in local fee revenue for covering the cost of notification is considered not significant.
- Given the number of annual reports made by county clerks to DOR is considered not significant, and further given that any convicted person may reinstate their tobacco license following the required 60-day revocation; any increase in reinstatement fee revenue, and any potential decrease in tobacco tax revenue is estimated to be not significant.

CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

Lucian D. Geise, Executive Director

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